

FORM F-65(UT-1)  
(12-13-2005)

# **SURVEY OF LOCAL GOVERNMENT FINANCES UTAH COUNTIES**

**FISCAL YEAR ENDED  
DECEMBER 31, 2005**

County

WAYNE COUNTY

P.O. BOX 189

LOA, UTAH 84747

**INSTRUCTIONS - Please read separate instruction sheet BEFORE completing this report.**

## **Part I REVENUE**

### **A. TAXES**

	Amount Omit cents
Property taxes	
General fund	336,847
Library	
Flood control	
Municipal service areas	
Bond repayment	
Assessing and collecting	144,366
Tort liability	
Other	
<b>TOTAL PROPERTY TAXES</b>	<b>T01 481,213</b>
General sales and use taxes	
Mass transit tax	
County option sales tax	87,048
Local sales tax	115,488
Zoo, arts and parks (ZAP) tax	
Rural hospital tax	
<b>TOTAL GENERAL SALES AND USE TAXES</b>	<b>T09</b>
Special base sales taxes	
Transient room tax	98,006
Tourism - Transient room tax	
Tourism - Restaurant tax	35,008
Tourism - Short-term leasing	
<b>TOTAL SPECIAL BASE SALES TAXES</b>	<b>T19</b>
Occupation & business licensing and permit taxes	T28 5,138
Other licensing and permit taxes	T29 47,135
Other taxes	T99
Fee in lieu	T01 67,283

### **B. FEDERAL AID**

Federal payments in lieu  
of taxes

B30 234,364

All other Federal grants

B89 236,742

### **C. STATE AID**

1. Road fund allotments

C46 889,648

2. Public welfare  
(including  
Medicaid)

C79

3. Other State  
grants

C89

573,767

4. **TOTAL (Sum of lines  
C2 and C3 ONLY)**

573,767

### **D. FROM OTHER LOCAL GOVERNMENTS**

All purposes

D89 10,000

### **E. CHARGES AND MISCELLANEOUS REVENUE**

Hospital charges

A36

Miscellaneous commercial activities

A03

Natural resources charges

A59

Other fees and charges

A89 305,818

Special assessments

U01

Sale of real property

U11

Interest earnings

U20 33,674

Fines and forfeits

U30 69,312

Rents

U40 18,237

Royalties

U41

Private donations

U50

Miscellaneous other revenue

U99 37,358

**TOTAL REVENUE (Sum of items A-E above)**

**\$ 3,345,239**

**CONTINUE ON PAGE 2 WITH PART II, ITEM F**

**Part II EXPENDITURES**

Please note that payments made to other governments (state or local) should NOT be included in section F, but should be reported only at section G. INTERGOVERNMENTAL EXPENDITURES.

Enter all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the first page of the instruction sheet.

<b>F. DIRECT</b>	Salaries and wages (1)	Current expenses (2)	Construction (3)	Purchase of equipment, land, and buildings (4)
Legislative and central administration	E29 36,000	E29 69,579	F29	G29
Judicial and legal	E25 71,205	E25 70,430	F25	G25
Financial administration*	E23 165,276	E23 348,946	F23	G23
Planning and zoning	E29	E29 2,054	F29	G29
Police protection (sheriff)	E62 171,713	E62 537,656	F62	G62 48,754 ✓
Fire protection	E24 5,000	E24 51,174	F24	G24 ✓
Correctional institutions	E04	E04	F04	G04
Other corrections	E05	E05	F05	G05
Health	E32	E32 12,079	F32	G32 17,601 ✓
Welfare institutions	E77	E77	F77	G77
Other public welfare	E79	E79	F79	G79
County hospital	E36	E36	F36	G36
Streets and roads	E44 157,341	E44 484,326	F44	G44 89,702 ✓
General public buildings	E31 3,847	E31 95,447	F31 421,213	G31
Parks and recreation	E61 16,969	E61 70,057	F61	G61 10,380 ✓
Libraries	E52 469	E52 30,941	F52	G52 ✓
Natural resources	E59	E59	F59	G59
Redevelopment	E50	E50	F50	G50
Economic development	E89 15,404	E89 100,647	F89	G89 ✓
Interest on debt		189 21,003		
Miscellaneous commercial activities	E03	E03	F03	G03
Other expenditures	E89	E89	F89	G89
Salaries and wages for force account construction	F89			
<b>TOTAL DIRECT EXPENDITURES</b>	Z00 \$ 643,224	\$ 1,944,339	\$ 421,273	\$ 166,437

<b>G. INTER- GOVERNMENTAL EXPENDITURES</b>	Fire (1)	Transit subsidies (2)	Health (3)	Welfare (4)	Libraries (5)	Other (Specify) (6)
Paid to state	L24	L84	L32	L79	L52	
Paid to other local governments	M24	M84	M32	M79	M52	

\*Financial administration - Include office of the finance director; auditor; comptroller; treasurer; tax assessment and collection; central accounting and purchasing services; budgeting, etc. (including related data processing and microfilming).

**Part III DEBT****H. LONG TERM GENERAL**

	Amount (Omit cents)				
	Debt outstanding beginning this fiscal year (1)	Issued during this fiscal year (2)	Retired during this fiscal year (3)	Revenue bonds outstanding end of year (4)	General obligation bonds outstanding end of year (5)
All bonded debt	19U 438,690	29U 200,000	39U 176,507	44U 462,183	41U
Public debt for privately owned housing, industrial or business purposes	19T	24T	34T	44T	

**I. OTHER LONG TERM GENERAL OBLIGATIONS**

Other debt (mortgages, notes, Federal/State loans, certificates of participation, etc.)  
Specify  $\pi$

	Amount (Omit cents)				
	Outstanding balance 1/1/05 (1)	Issued FY05 (2)	Retired FY05 (3)	Balance 12/31/05 (4)	Year final payment due (5)
Lease purchase agreements			G89		
Accrued leave liability (sick leave and vacation)				27,651	

**J. SHORT-TERM OUTSTANDING, AS OF DECEMBER 31, 2005**

	Amount (Omit cents)
Beginning of year	61V \$
End of year	64V \$

**K. GOVERNMENTAL FUNDS BALANCE, AS OF DECEMBER 31, 2005**

	Amount (Omit cents)
Restricted fund balance	60 \$ 249,195
Available for appropriation	70 \$ 838,417
Total governmental funds balance	80 \$ 1,087,612

**L. CASH AND INVESTMENTS AS OF DECEMBER 31, 2005**

(Report all investments at book value.)

**DEBT SERVICE FUNDS**  
Reserves held for redemption of long term debt

**CAPITAL PROJECTS/ ENTERPRISE FUNDS**  
Unexpended proceeds from bond sales

**OTHER FUNDS**  
All other funds except employee retirement funds

Cash and investments

W01 148,000

W31

W61 1,118,232

**M. DATA SUPPLIED BY**

Signature of official

Ray Kimball

Name of official (Please print)

KAY KIMBALL

Telephone

Area code Number Extension  
435 896-6488

Title

CPA

Date

5/1/06

Include this form with audit report/ financial statement submitted to:

STATE AUDITOR  
UTAH STATE CAPITOL COMPLEX  
EAST OFFICE BUILDING, SUITE E310  
PO BOX 142310  
SALT LAKE CITY, UT 84114-2310

If you have any questions about the form, call or write:

KENT GODFREY  
OFFICE OF THE STATE AUDITOR  
UTAH STATE CAPITOL Complex  
EAST OFFICE BUILDING, SUITE, E310  
PO BOX 142310  
SALT LAKE CITY, UT 84114-2310  
(801) 538-1384 or 1-800-622-1243  
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